



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET
MAUSTON, WI 53948

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, DEVIN WILLI of _____
(Person responsible for accounts)

CITY OF MAUSTON MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2000
(Date)

ADMINISTRATOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY**Utility Address:** 303 MANSION STREET
MAUSTON, WI 53948**When was utility organized?** 1/1/1897**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DEVIN WILLI**Title:** CITY ADMINISTRATOR**Office Address:**303 MANSION STREET
MAUSTON, WI 53948**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 1/28/2000**Period covered by most recent audit:** JANUARY 1, 1999 - DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: LANNY GLEASON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

303 MANSION STREET

MAUSTON, WI 53948

Telephone: (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

REYNOLD GILBEAUT

RICHARD NOE, CHAIRMAN

KIM STROMPOLIS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: KIESLING ASSOCIATES
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Contact Person: JOHN E. VIG

Title: PARTNER-IN-CHARGE

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	640,406	635,038	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	305,299	305,569	2
Depreciation Expense (403)	97,161	86,017	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	31,188	32,460	5
Total Operating Expenses	433,648	424,046	
Net Operating Income	206,758	210,992	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	206,758	210,992	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,109	20,912	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	30,109	20,912	
Total Income	236,867	231,904	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	236,867	231,904	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	85,014	88,724	14
Amortization of Debt Discount and Expense (428)	4,700	4,901	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	6,396	6,827	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	96,110	100,452	
Net Income	140,757	131,452	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	578,181	446,729	20
Balance Transferred from Income (433)	140,757	131,452	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	718,938	578,181	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON OPERATING AND RESTRICTED DEBT SERVICE ACCOUNTS	30,109	5
Total (Acct. 419):	30,109	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	640,406	0	0	0	640,406	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	640,406	0	0	0	640,406	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	143,748		143,748	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	143,748	0	143,748	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,085,743	4,548,853	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	525,527	478,350	2
Net Utility Plant	5,560,216	4,070,503	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	3,070	6
Special Funds (125)	189,306	187,039	7
Total Other Property and Investments	189,306	190,109	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	532,995	224,355	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	61,542	63,990	11
Other Accounts Receivable (143)	20	380	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,232	51,416	14
Materials and Supplies (150)	29,625	29,794	15
Prepayments (165)	654	757	16
Other Current and Accrued Assets (170)	1,350	1,350	17
Total Current and Accrued Assets	683,418	372,042	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	54,963	61,014	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	54,963	61,014	
Total Assets and Other Debits	6,487,903	4,693,668	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,343,335	1,018,534	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	718,938	578,181	23
Total Proprietary Capital	2,062,273	1,596,715	
LONG-TERM DEBT			
Bonds (221)	1,495,200	1,560,500	24
Advances from Municipality (223)	85,000	95,000	25
Other Long-Term Debt (224)	45,038	66,039	26
Total Long-Term Debt	1,625,238	1,721,539	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	93,654	981	28
Payables to Municipality (233)	130,219	21,310	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,256	20,258	31
Interest Accrued (237)	6,943	7,217	32
Other Current and Accrued Liabilities (238)	2,291	2,936	33
Total Current and Accrued Liabilities	273,363	52,702	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,527,029	1,322,712	41
Total Liabilities and Other Credits	6,487,903	4,693,668	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,538,228	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	547,515				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,085,743	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	525,527	0	0	0	10
Total Accumulated Provision	525,527	0	0	0	
Net Utility Plant	5,560,216	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	478,350				478,350	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	97,161				97,161	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,564				1,564	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	98,725	0	0	0	98,725	13
Debits during year						14
Book cost of plant retired	51,548				51,548	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	51,548	0	0	0	51,548	19
Balance End of Year	525,527	0	0	0	525,527	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	29,625	29,794	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	29,625	29,794	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MRB	1,542	428	5,845	1
1995 MRB	2,353	428	25,883	2
1996 G.V. DEB	166	428	1,161	3
1996 MRB	77	428	2,865	4
DEFERRED AMORTIZATION	1,913	427	19,209	5
Total			54,963	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,018,534	1
Changes during year (explain):		
MAUGHS CREEK CONTRIBUTION AT CONTRACT VALUE	324,801	2
Balance end of year	1,343,335	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND 1993	10/14/1993	12/01/2003	4.00%	130,000	1
REVENUE BOND 1995	12/01/1995	12/01/2009	5.00%	800,000	2
REVENUE BOND 1996	11/25/1996	12/01/2035	5.00%	565,200	3
Total Bonds (Account 221):				1,495,200	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 GENERAL OBLIGATION DEBT	11/01/1996	12/01/2006	5.00%	85,000	1
Total for Account 223				85,000	
Other Long-Term Debt (224)					
GENERAL OBLIGATION STREET EQUIP	07/26/1996	09/01/2001	4.75%	45,038	2
Total for Account 224				45,038	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	20,258	1
Accruals:		
Charged water department expense	31,188	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	31,188	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	10,445	7
PSC Remainder Assessment	745	8
Other (explain):		
NONE		9
Total payments and other debits	11,190	
Balance end of year	40,256	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 MRB'S	588	6,953	7,053	488	1
1995 MRB'S	3,816	45,679	45,793	3,702	2
1996 MRB'S	2,437	29,215	29,238	2,414	3
Subtotal	6,841	81,847	82,084	6,604	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	376	4,483	4,520	339	4
GENERAL OBLIGATION	0	1,913	1,913	0	5
Subtotal	376	6,396	6,433	339	
Other Long-Term Debt (224)					
GENERAL OBLIGATION STREET EQUIPT.	0	3,167	3,167	0	6
Subtotal	0	3,167	3,167	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	7,217	91,410	91,684	6,943	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,322,712	0	0	0	0	1,322,712	1
Add credits during year:							
For Services	300					300	2
For Mains						0	3
Other (specify):							
PILOT CORP. HWY 82	4,017					4,017	4
1ST 1/2 FOR CORRECTIONAL FACILITY	600,000					600,000	5
2ND 1/2 FOR CORRECTIONAL FACILITY	600,000					600,000	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	2,527,029	0	0	0	0	2,527,029	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	949,314					949,314	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT REDEMPTION FUND	14,030	3
RESERVE FUND	89,735	4
DEPRECIATION FUND	55,316	5
BOND RESERVE	30,225	6
Total (Acct. 125):	189,306	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	61,542	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	61,542	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	20	14
Total (Acct. 143):	20	
Receivables from Municipality (145):		
DUE FROM SEWER - METER ALLOCATION	8,349	15
PUBLIC FIRE PROTECTION	9,018	16
DECEMBER COLLECTIONS OF UTILITY A/R	39,865	17
Total (Acct. 145):	57,232	
Prepayments (165):		
PREPAID INSURANCE	654	18
Total (Acct. 165):	654	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
LOAN FROM WATER TO GENERAL	314	21
LOAN FROM WATER TO TID #3	129,905	22
Total (Acct. 233):	130,219	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,043,540	0	0	0	5,043,540	1
Materials and Supplies	29,709	0	0	0	29,709	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	501,938	0	0	0	501,938	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,924,870	0	0	0	1,924,870	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,646,441	0	0	0	2,646,441	
Net Operating Income	206,758	0	0	0	206,758	8
Net Operating Income as a percent of						
Average Net Rate Base	7.81%	N/A	N/A	N/A	7.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,180,934	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	648,559	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,829,493	
Net Income		
Net Income	140,757	5
Percent Return on Proprietary Capital	7.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

MAUGHS CREEK AND STATE OF WISCONSIN SECURED TREATMENT FACILITY.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

CONSTRUCTION AUTHORIZATION - RESEVOIR PROJECT.

7. Any additional matters.

SIGNIFICANT CONSTRUCTION PROJECTS:
NEW RESERVOIR THAT WILL ADD CAPACITY. COSTS LARGELY PAID BY STATE OF WISCONSIN. THIS PROJECT IS NOT COMPLETE AS OF DECEMBER 31, 1999--CLASSIFIED AS CONSTRUCTION IN PROGRESS.

MAUGHS CREEK ADDITION (EXTENSION OF SERVICE) - FINANCED BY DEVELOPER CONTRIBUTIONS AND DEFERRED ASSESSMENTS.

SECURED TREATMENT FACILITY (EXTENSION OF SERVICE) - PAID BY STATE AS CONTRIBUTION IN AID OF CONSTRUCTION.

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

CONSTRUCTION WORK IN PROGRESS RELATES TO THE CONSTRUCTION OF THE ELEVATED RESEVOIR WITH ANTICIPATED COMPLETION IN 2000.

Signature Page (Page ii)

(KA LETTERHEAD)

To the Mayor and Members of the
Council of the City of Mauston
Mauston, Wisconsin 53948

We have compiled the balance sheets of the City of Mauston Municipal Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP
Viroqua, Wisconsin
March 30, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Mr. Devin Willi, City Administrator
City of Mauston Municipal Water Utility
303 Mansion Street
Mauston, WI 53948-1329

1999 Analytical Review DWCCA-3450-PJL

Dear Mr. Willi:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the utility reports in the footnotes for the Water Mains schedule on page W-15 and for the Water Services schedule on page W-16 that the additions were paid for by the developers and owners. However, there is only \$300 reported for Contributions In Aid Of Construction for services and nothing for mains in column (b) of Account 271 on page F-18. Please explain.

2. On page W-17, there are two 2" meters reported as added during the year in column (c) of line 6. However, there is no dollar additions reported in Account 346, Meters in column (c) of the Water Utility Plant in Service schedule on page W-8. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3450.doc

cc: Mr Richard Noe, Chairman

REPLY RECEIVED 6/19/00.

#1, They neglected to mention that additions were also paid for by contributions from the state for the Secured Treatment Facility.

FINANCIAL SECTION FOOTNOTES

#2, The additions were reported in the adjustment column of the plant schedule.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	632,061	1
Total Sales of Water	632,061	
Other Operating Revenues		
Forfeited Discounts (470)	1,540	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,805	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,345	
Total Operating Revenues	640,406	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,547	8
Pumping Expenses (620-625)	17,917	9
Water Treatment Expenses (630-635)	38,223	10
Transmission and Distribution Expenses (640-655)	84,752	11
Customer Accounts Expenses (901-904)	45,160	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	116,700	14
Total Operation and Maintenance Expenses	305,299	
Other Operating Expenses		
Depreciation Expense (403)	97,161	15
Amortization Expense (404-407)		16
Taxes (408)	31,188	17
Total Other Operating Expenses	128,349	
Total Operating Expenses	433,648	
NET OPERATING INCOME	206,758	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,185	59,204	233,556	4
Commercial	202	71,314	144,046	5
Industrial	21	10,228	18,859	6
Total Metered Sales to General Customers (461)	1,408	140,746	396,461	
Private Fire Protection Service (462)	1		21,840	7
Public Fire Protection Service (463)	1		189,019	8
Other Sales to Public Authorities (464)	32	10,933	24,741	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,442	151,679	632,061	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	189,019	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	189,019	
Forfeited Discounts (470):		
Customer late payment charges	1,540	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,540	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,785	10
Other (specify):		
HOOK UP FEES & MISCELLANEOUS REVENUES	2,020	11
Total Other Water Revenues (474)	6,805	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,547	4
Total Source of Supply Expenses	2,547	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	17,917	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	17,917	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	31,313	11
Operation Supplies and Expenses (632)	6,910	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	38,223	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	25,203	14
Operation Supplies and Expenses (641)	947	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	11,668	17
Maintenance of Services (652)	8,028	18
Maintenance of Meters (653)	29,199	19
Maintenance of Hydrants (654)	7,676	20
Maintenance of Other Plant (655)	2,031	21
Total Transmission and Distribution Expenses	84,752	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	14,000	22
Accounting and Collecting Labor (902)	21,619	23
Supplies and Expenses (903)	9,541	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	45,160	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	28,950	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	23,831	30
Property Insurance (924)	8,624	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	40,910	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	7,924	36
Maintenance of General Plant (935)	6,461	37
Total Administrative and General Expenses	116,700	
Total Operation and Maintenance Expenses	305,299	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		19,998	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		19,998	
Social Security		10,445	3
PSC Remainder Assessment		745	4
Other (specify): NONE			5
Total tax expense		31,188	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192380				3
County tax rate	mills		5.344310				4
Local tax rate	mills		7.447690				5
School tax rate	mills		10.792150				6
Voc. school tax rate	mills		2.076820				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.853350				10
Less: state credit	mills		1.345270				11
Net tax rate	mills		24.508080				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.447690				14
Combined School Tax Rate	mills		12.868970				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.316660				17
Total Tax Rate	mills		25.853350				18
Ratio of Local and School Tax to Total	dec.		0.785842				19
Total tax net of state credit	mills		24.508080				20
Net Local and School Tax Rate	mills		19.259490				21
Utility Plant, Jan. 1	\$	4,548,853	4,548,853				22
Materials & Supplies	\$	29,794	29,794				23
Subtotal	\$	4,578,647	4,578,647				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,578,647	4,578,647				26
Assessment Ratio	dec.		1.039623				27
Assessed Value	\$	4,760,067	4,760,067				28
Net Local & School Rate	mills		19.259490				29
Tax Equiv. Computed for Current Year	\$	91,676	91,676				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	19,998					32
Tax equiv. for current year (see note 6)	\$	19,998					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	201,738		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	201,738	0	
PUMPING PLANT			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,284		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	329,837	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,265		23
Total Water Treatment Plant	7,265	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			201,738	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	201,738	
PUMPING PLANT				
Land and Land Rights (320)			6,941	12
Structures and Improvements (321)			163,612	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			159,284	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	329,837	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,265	23
Total Water Treatment Plant	0	0	7,265	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			60	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	199,326		26
Transmission and Distribution Mains (343)	2,749,044	858,889	27
Fire Mains (344)	0		28
Services (345)	468,140	114,134	29
Meters (346)	141,315		30
Hydrants (348)	252,744	52,953	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,810,629	1,025,976	
GENERAL PLANT			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,326		35
Computer Equipment (391.1)	14,400	13,681	36
Transportation Equipment (392)	16,664		37
Stores Equipment (393)	144,930		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	199,384	13,681	
Total utility plant in service directly assignable	4,548,853	1,039,657	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,548,853	1,039,657	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			199,326	26
Transmission and Distribution Mains (343)	23,748		3,584,185	27
Fire Mains (344)			0	28
Services (345)	12,200		570,074	29
Meters (346)	450	1,266	142,131	30
Hydrants (348)	750		304,947	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	37,148	1,266	4,800,723	
GENERAL PLANT				
Land and Land Rights (389)			255	33
Structures and Improvements (390)			16,809	34
Office Furniture and Equipment (391)			6,326	35
Computer Equipment (391.1)	14,400		13,681	36
Transportation Equipment (392)			16,664	37
Stores Equipment (393)			144,930	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	14,400	0	198,665	
Total utility plant in service directly assignable	51,548	1,266	5,538,228	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	51,548	1,266	5,538,228	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,316	14,316	1
February			12,676	12,676	2
March			14,377	14,377	3
April			14,504	14,504	4
May			15,170	15,170	5
June			15,756	15,756	6
July			17,967	17,967	7
August			17,090	17,090	8
September			15,993	15,993	9
October			16,459	16,459	10
November			13,905	13,905	11
December			14,631	14,631	12
Total for year	0	0	182,844	182,844	
Less: Measured or estimated water used in main flushing and water treatment during year				2,600	13
Less: Other utility use				600	14
Other utility use explanation:					15
FLOODING ICE RINK, MAIN & SERVICE					
Water pumped into distribution system				179,644	16
Less: Water sold				151,679	17
Losses and unaccounted for				27,965	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,010	21
Date of maximum: 10/20/1999					22
Cause of maximum:					23
FLUSHING HYDRANTS, ETC. - HIGH VOLUME DAY					
Minimum gallons pumped by all methods in any one day during reporting year				245	24
Date of minimum: 11/22/1999					25
Total KWH used for pumping for the year				265,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1965	3	350	18	470,000	Yes	1
1985	4	350	18	470,000	Yes	2
1991	5	350	1	806,400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	5	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	5
Year Installed	1965	1983	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	900	560	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	9
Year Installed	1965	1983	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	MILE BLUFF		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1978		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	190		10
			11
Total capacity in gallons	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	75	0	0	0	75	1
M	D	2.000	110	0	0	0	110	2
M	D	4.000	2,517	0	0	0	2,517	3
P	D	4.000	0	0	0	0	0	4
A	D	6.000	12,196	0	0	0	12,196	5
M	D	6.000	47,652	1,730	0	0	49,382	6
P	D	6.000	4,427	798	50	0	5,175	7
M	D	8.000	8,670	1,858	0	0	10,528	8
P	D	8.000	2,086	0	0	0	2,086	9
P	D	10.000	14,506	182	0	0	14,688	10
M	D	12.000	4,937	5,282	0	0	10,219	11
P	D	12.000	24,981	7,150	1,929	0	30,202	12
Total Within Municipality			122,157	17,000	1,979	0	137,178	
Total Utility			122,157	17,000	1,979	0	137,178	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	949	0	1	0	948		1
P	1.000	1	0	0	0	1		2
M	1.000	291	123	11	0	403	72	3
M	1.500	29	0	0	0	29		4
P	2.000	1	0	0	0	1		5
M	2.000	45	26	0	0	71	17	6
M	3.000	1	0	0	0	1		7
M	4.000	10	1	0	0	11	1	8
P	4.000	2	0	0	0	2		9
M	6.000	4	0	0	0	4		10
M	8.000	9	0	0	0	9		11
M	10.000	4	0	0	0	4		12
Total Utility		1,346	150	12	0	1,484	90	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,350	0	18	(3)	1,329	145	1
0.750	27	0	0	2	29	2	2
1.000	40	0	0	0	40	5	3
1.250	0	0	0	0	0	0	4
1.500	29	0	0	0	29	0	5
2.000	23	2	0	1	26	1	6
3.000	10	0	0	0	10	6	7
4.000	8	0	0	0	8	4	8
Total:	1,487	2	18	0	1,471	163	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,152	133	7	8	0	29	1,329	1
0.750	7	13	5	0	0	4	29	2
1.000	3	24	4	5	0	4	40	3
1.250	0	0	0	0	0	0	0	4
1.500	0	21	4	2	0	2	29	5
2.000	0	14	2	8	0	2	26	6
3.000	0	3	0	5	0	2	10	7
4.000	0	3	1	2	0	2	8	8
Total:	1,162	211	23	30	0	45	1,471	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	220	40	1		259	2
Total Fire Hydrants	220	40	1	0	259	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	259
Number of distribution system valves end of year:	502
Number of distribution valves operated during year:	259

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

RESOLUTION 94-15

A RESOLUTION TO ADOPT THE REVENUE
METHOD OF CALCULATING THE UTILITY TAX EQUIVALENT
FOR THE CITY OF MAUSTON WATER UTILITY.

WHEREAS, THE CITY OF MAUSTON HAS CONSIDERED THE CURRENT METHOD OF
CALCULATING THE UTILITY TAX EQUIVALENT PAID TO THE CITY BY THE CITY OF
MAUSTON WATER UTILITY, AND

WHEREAS, THE CITY OF MAUSTON HAS DETERMINED THAT IT IS IN THE BEST INTEREST
OF BOTH THE CITY AND THE WATER UTILITY TO ADOPT THE REVENUE METHOD OF
CALCULATING THE UTILITY TAX EQUIVALENT.

NOW THEREFORE BE IT RESOLVED, BY THE COMMON COUNCIL OF THE CITY OF MAUSTON
THAT THE REVENUE METHOD OF CALCULATING THE UTILITY TAX EQUIVALENT IS HEREBY
ADOPTED AND IS TO BE INCORPORATED WITH THE RATE CASE SUBMITTED TO THE PUBLIC
SERVICE COMMISSION IN 1994.

INTRODUCED AND ADOPTED THIS 20TH DAY OF OCTOBER, 1994, BY THE COMMON COUNCIL
OF THE CITY OF MAUSTON.

APPROVED:
DAVID E. PELTON, MAYOR

ATTEST:
DEVIN WILLI, ADMINISTRATOR

Water Utility Plant in Service (Page W-08)

PURCHASES AND RETIREMENTS OF COMPUTER EQUIPMENT (391.1) RELATES TO THE
REPLACEMENT OF COMPUTER HARDWARE AND SOFTWARE TO BECOME YEAR 2000 COMPLIANT.

ADDITIONS TO MAINS, SERVICES AND HYDRANTS ARE DUE TO MAUGHS CREEK
SUBDIVISION AND EXTENSION OF SERVICE TO THE SECURED TREATMENT FACILITY PAID
BY DEVELOPERS AND DEFERRED ASSESSMENTS.

ADJUSTMENT MADE TO RECLASS 2 METERS TO PLANT ACCOUNT PER PSC STATS.

Pumping and Purchased Water Statistics (Page W-10)

KWH HAVE BEEN ESTIMATED USING AVERAGE ESTIMATED COST OF 6.5 CENTS PER KWH.

Water Mains (Page W-15)

THE ADDITIONS WERE FINANCED BY CAPITAL CONTRIBUTIONS PAID BY THE
DEVELOPERS/OWNERS.

Per review response from Kiesling dated 6/14/00, additions were also paid
for by contributions from the state for the Secured Treatment Facility.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

THE ADDITIONS WERE FINANCED BY CAPITAL CONTRIBUTIONS PAID BY THE DEVELOPERS/OWNERS.

Per review response from Kiesling dated 6/14/00, additions were also paid for by contributions from the state for the Secured Treatment Facility.

Meters (Page W-17)

ADJUSTMENT NECESSARY TO RECLASSIFY METERS BY CLASSIFICATION AND SIZE.
